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Registered number  
4216024

Acme Dental Laboratories Limited

Abbreviated Accounts

31 December 2002



**Acme Dental Laboratories Limited**  
**Accountants' Report**

**Accountants' report on the unaudited accounts**  
**to the directors of Acme Dental Laboratories Limited**

As described on the balance sheet you are responsible for the preparation of the accounts for the period ended 31 December 2002, set out on pages 2 to 4, and you consider that the company is exempt from an audit under section 249A(1) of the Companies Act 1985. In accordance with your instructions, we have compiled these unaudited accounts in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.



Alan Poole & Co.  
Chartered Accountants

51, Colwyn Drive  
Knypersley  
Staffordshire Moorlands  
ST8 7BJ

5 April 2003

**Acme Dental Laboratories Limited**  
**Abbreviated Balance Sheet**  
**as at 31 December 2002**

	Notes	2002 £	2001 £
<b>Fixed assets</b>			
Intangible assets	2	55,495	58,508
Tangible assets	3	12,288	13,896
		<u>67,783</u>	<u>72,404</u>
<b>Current assets</b>			
Stocks		5,000	5,000
Debtors		20,141	26,587
Cash at bank and in hand		1,455	3,510
		<u>26,596</u>	<u>35,097</u>
<b>Creditors: amounts falling due within one year</b>		(78,628)	(88,233)
<b>Net current liabilities</b>		<u>(52,032)</u>	<u>(53,136)</u>
<b>Total assets less current liabilities</b>		<u>15,751</u>	<u>19,268</u>
<b>Creditors: amounts falling due after more than one year</b>		(4,979)	(13,072)
<b>Net assets</b>		<u>10,772</u>	<u>6,196</u>
<b>Capital and reserves</b>			
Called up share capital	4	100	100
Profit and loss account		10,672	6,096
<b>Shareholders' funds</b>		<u>10,772</u>	<u>6,196</u>

The directors are satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this act relating to accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985.

M Turner  
 Director

Approved by the board on 5 April 2003

**Acme Dental Laboratories Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 December 2002**

**1 Accounting policies**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective March 2000).

**Turnover**

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

**Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	15% straight line
Motor vehicles	20% straight line

**Stock and work in progress**

Stock and work in progress is valued at the lower of cost and net realisable value.

**Deferred taxation**

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes, except to the extent that a liability to taxation is unlikely to crystallise.

**Leasing and hire purchase commitments**

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

**2 Intangible fixed assets**

£

**Cost**

At 1 January 2002	60,265
At 31 December 2002	<u>60,265</u>

**Amortisation**

At 1 January 2002	1,757
Provided during the year	3,013
At 31 December 2002	<u>4,770</u>

**Net book value**

At 31 December 2002	<u>55,495</u>
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**Acme Dental Laboratories Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 December 2002**

**3 Tangible fixed assets**

£

**Cost**

At 1 January 2002

15,340

Additions

938

At 31 December 2002

16,278

**Depreciation**

At 1 January 2002

1,444

Charge for the year

2,546

At 31 December 2002

3,990

**Net book value**

At 31 December 2002

12,288

At 31 December 2001

13,896

**4 Share capital**

**2002**

**2001**

£

£

Authorised:

Ordinary shares of £1 each

1,000

1,000

**2002**  
**No**

**2001**  
**No**

**2002**  
**£**

**2001**  
**£**

Allotted, called up and fully paid:

Ordinary shares of £1 each

100

100

100

100